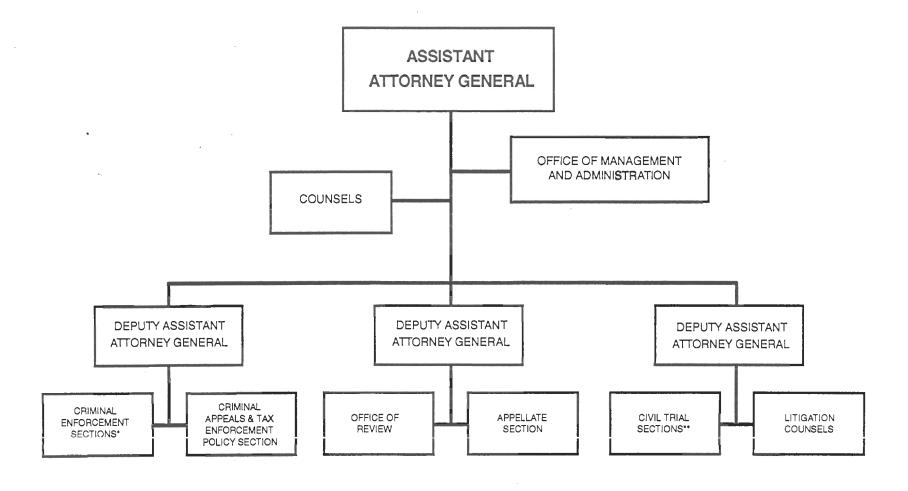
TAX DIVISION



* Northern, Southern, Western

 Northern, Eastern, Central, Southern, Southwestern, Western, Court of Federal Claims Approved by: JANET RENO

Date: 2/29/00

Attorney General